

IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

UNITED STATES)	
)	
Plaintiff,)	
)	
v.)	Civil No. 1:07-cv-1081
)	Senior Judge Richard Alan Enslen
ANDREW OUWENGA)	
)	
Defendant.)	

DEFAULT JUDGMENT AGAINST ANDREW OUWENGA

This matter is before the Court on the United States of America's October 3, 2008, motion for entry of default judgment against Andrew Ouwenga (docket entry no. 28). Upon review of the record in this action, the Court finds as follows:

1. On March 18, 2008, Andrew Ouwenga was personally served with the summons and complaint by the United States Marshals Service at 10213 Dagget Road, Howard City, Michigan 49329. (*See* Docket entry No. 8.)

2. Andrew Ouwenga has failed to plead or otherwise defend this action, as required by the Federal Rules of Civil Procedure.

3. The Clerk for the United States District Court of the Western District of Michigan has entered default against Andrew Ouwenga. (*See* Docket entry No. 19.)

4. Andrew Ouwenga is liable to the United States for unpaid federal income taxes and accrued interest and penalties with respect to the years ended December 31, 1994, and December 31, 1995, in the amount of \$259,682.29, plus interest and other statutory additions accruing from and after October 3, 2008. (*See Declaration of Jennifer Junior*, docket entry No. 30.)

For the foregoing reasons, the United States of America's motion for default judgment (docket entry no. 28) is **GRANTED**. Judgment is hereby entered in favor of the United States of

America and against defendant Andrew Ouwenga on the claims stated in the above-captioned action, for the taxable periods ending December 31, 1994, and December 31, 1995, in the amount of \$259,682.29, plus interest and other statutory additions accruing from and after October 3, 2008.

SO ORDERED.

ENTER: November 12, 2008

/s/ Paul L. Maloney for

RICHARD ALAN ENSLEN
United States District Court Judge